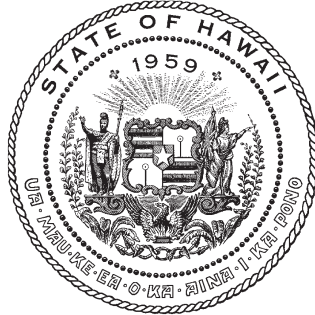


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form G-45 (Rev. 2017)**

Contact Information

Hawaii Department of Taxation
Technical Section
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Hawaii Software Vendor Website

Address:
tax.hawaii.gov/vendor/

Note: Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

Form G-45 (Rev. 2017)**General Information and Scannable Specifications**

This document provides software vendors with the requirements for reproducing Form G-45. Form G-45 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-45 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet requirements as established in this document and our Forms Reproduction Policy and be approved prior to release or distribution.

GENERAL INFORMATION**1. Substitute Form**

- We highly recommend you use the Department's official Form G-45 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- All variable data fields must utilize 12 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. Variable Data Delimiters

- Tax Period Ending must be printed with a dash (-) delimiter. For example:
MM-YY

(2 digits for month, followed by a dash (-), followed by 2 digits for the tax period ending)

- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:

GE-123-456-7890-01

(GE, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE." "GE" must be included in the variable data field.

5. Dollar Amounts

999999999999.99

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents.

6. Testing and Approval of the Scannable Form



- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form G-45 (Rev. 2017) cannot be filed until 2018.

SCANNABLE SPECIFICATIONS

1. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label (see exhibit for exact placement).
 - Page 1: The bottom of the Hawaii Vendor I.D. Number is 2.625 inches from the top edge of the form and the beginning of the 2-digit Hawaii Vendor I.D. Number is 0.875 inch from the right edge of the form.
 - Page 2: The bottom of the Hawaii Vendor I.D. Number is 0.9375 inch from the top of the form and the beginning of the 2-digit Hawaii Vendor I.D. Number is 1.25 inches from the right edge of the form.
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

2. Anchors

- Anchors are required on every page. The scanning equipment looks for "L" anchors. Exact placement of the anchors are required.
- The vertical and horizontal edges of the "L" anchors must be the same length of 0.5 inch long and 0.0278 inch thick.
- There are **two** anchors on each page.
 - Page 1: The top right "L" anchor's horizontal edge rests at 1.5 inches from the top edge of the form and the vertical edge rests at 0.5 inch from the right edge of the form:
 - Page 2: The top right "L" anchor's horizontal edge rests at 0.625 inch from the top edge of the form and the vertical edge rests at 0.5 inch from the right edge of the form.
 - For both pages: The bottom left "L" anchor's vertical edge rests at 0.5 inch from the left edge of the form and the horizontal edge rests at 0.5 inch from the bottom edge of the form.

- The tolerance is 1mm or 0.0394 inch.
- No data or other stray marks are allowed to encroach within the white space in a 0.5 inch square of the registration mark.



3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 - Page 1: 0.875 inch from the top edge of the form and 0.5 inch from the left edge of the form.
 - Page 2: 1.1875 inches from the top edge of the form and 0.5 inch from the left edge of the form.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is G45_T 2017A 01:



The required QR code for page 2 is G45_T 2017A 02:



The QR code includes the form number (G45), an underscore, type of form (T), space, 4-digit form year (2017), 1-letter revision indicator, space and 2-digit page number (01) or (02). There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom of each page at 0.5 inch from the left edge of the form and the bottom of the human readable text is 0.25 inch from the bottom edge of the form utilizing 6 pt Helvetica font.
- Use of the Department of Taxation's JPEG file of the QR code is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. Acetate overlays

- Acetate overlays will assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays

General Information and Scannable Specifications

within 0.0625 inch, do not submit them for approval as they will be rejected.

- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously

reproduced Form G-45. If you are now reproducing Form G-45, contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Form G-45, please contact the Forms Coordinator.



GENERAL EXCISE/USE
TAX RETURN

☒ Place an X in this box ONLY if this is an AMENDED return

PERIOD ENDING 99-99 HAWAII TAX I.D. NO. GE-999-999-9999-99

Last 4 digits of your FEIN or SSN 9999

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXX

ID No 99

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)
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PART I - GENERAL EXCISE and USE TAXES @ 1/2 OF 1% (.005)

1. Wholesaling	999999999999	999999999999	999999999999
2. Manufacturing	999999999999	999999999999	999999999999
3. Producing	999999999999	999999999999	999999999999
4. Wholesale Services	999999999999	999999999999	999999999999
5. Landed Value of Imports for Resale	999999999999	999999999999	999999999999
6. Business Activities of Disabled Persons	999999999999	999999999999	999999999999
7. Sum of Part I, Column c (Taxable Income) — Enter the result here and on page 2, line 21, Column (a)			999999999999

PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)

8. Retailing	999999999999	999999999999	999999999999
9. Services Including Professional	999999999999	999999999999	999999999999
10. Contracting	999999999999	999999999999	999999999999
11. Theater, Amusement and Broadcasting	999999999999	999999999999	999999999999
12. Commissions	999999999999	999999999999	999999999999
13. Transient Accommodations Rentals	999999999999	999999999999	999999999999
14. Other Rentals	999999999999	999999999999	999999999999
15. Interest and All Others	999999999999	999999999999	999999999999
16. Landed Value of Imports for Consumption	999999999999	999999999999	999999999999
17. Sum of Part II, Column c (Taxable Income) — Enter the result here and on page 2, line 22, Column (a)			999999999999

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to the General Excise and Use Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
	TITLEXXXXXXXX	99/99/99	999-999-9999

Continued on page 2 — Parts V & VI MUST be completed

FORM G-45

Page 2 of 2

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXX

ID No 99



Hawaii Tax I.D. No. GE-999-999-9999-99

Last 4 digits of your FEIN or SSN 9999

PERIOD ENDING 99-99

Column a
BUSINESS
ACTIVITIES
PART III - INSURANCE COMMISSIONS @ .15% (.0015)VALUES, GROSS PROCEEDS
OR GROSS INCOME**Column b**
EXEMPTIONS/DEDUCTIONS
(Attach Schedule GE)**Column c**
TAXABLE INCOME
(Column a minus Column b)18. Insurance
Commissions

999999999999

999999999999

999999999999

Enter this amount on line 23, Column (a)

PART IV - CITY & COUNTY OF HONOLULU SURCHARGE TAX @ 1/2 OF 1% (.005)

19. Oahu Surcharge

999999999999

999999999999

999999999999

Enter this amount on line 24, Column (a)

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT (ALL taxpayers MUST complete this Part and may be subject to a 10% penalty for noncompliance.) See Instructions. **DARKEN** the oval of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the "MULTI" box and attach Form G-75.20. ☒ Oahu ☒ Maui ☒ Hawaii ☒ Kauai ☒ MULTI**PART VI - TOTAL PERIODIC RETURN**TAXABLE INCOME
Column (a)TAX RATE
Column (b)TOTAL TAX
Column (c) = Column (a) X Column (b)

21. Enter the amount from Part I, line 7 999999999999 x .005 21. 999999999999.00

22. Enter the amount from Part II, line 17 999999999999 x .04 22. 999999999999.00

23. Enter the amount from Part III line 18, Column c..... 999999999999 x .0015 23. 999999999999.00

24. Enter the amount from Part IV, line 19, Column c..... 999999999999 x .005 24. 999999999999.00

25. **TOTAL TAXES DUE.** Add column (c) of lines 21 through 24 and enter result here (but not less than zero).

If you did not have any activity for the period, enter "0.00" here 25. 999999999999.00

26. Amounts Assessed During the Period..... PENALTY \$ 9999999999.99
(For Amended Return ONLY) INTEREST \$ 9999999999.99 26. 999999999999.0027. **TOTAL AMOUNT.** Add lines 25 and 26..... 27. 999999999999.0028. **TOTAL PAYMENTS MADE FOR THE PERIOD** (For Amended Return ONLY)..... 28. 999999999999.0029. **CREDIT TO BE REFUNDED.** Line 28 minus line 27 (For Amended Return ONLY) 29. 999999999999.0030. **ADDITIONAL TAXES DUE.** Line 27 minus line 28 (For Amended Return ONLY)..... 30. 999999999999.0031. **FOR LATE FILING ONLY** → PENALTY \$ 9999999999.99
INTEREST \$ 9999999999.99 31. 999999999999.0032. **TOTAL AMOUNT DUE AND PAYABLE** (Original Returns, add lines 27 and 31;
Amended Returns, add lines 30 and 31)..... 32. 999999999999.0033. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Attach a check or money order payable
to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to Form G-45. Write the filing period and your Hawaii Tax
I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 1425,
HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov.
If you are NOT submitting a payment with this return, please enter "0.00" here. 33. 999999999999.0034. **GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED.**
(Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions
claimed will be disallowed..... 34. 999999999999

GENERAL EXCISE/USE
TAX RETURN

Place an X in this box ONLY if this is an AMENDED return

PERIOD ENDING

HAWAII TAX I.D. NO.

Last 4 digits of your FEIN or SSN

NAME:

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)
------------------------	-------------------------------------------------------	-----------------------------------------------------------	---------------------------------------------------------

PART I - GENERAL EXCISE and USE TAXES @ ½ OF 1% (.005)

- | | |
|--------------------------------------------------------------------------------------------------------|---|
| 1. Wholesaling | 1 |
| 2. Manufacturing | 2 |
| 3. Producing | 3 |
| 4. Wholesale Services | 4 |
| 5. Landed Value of Imports for Resale | 5 |
| 6. Business Activities of Disabled Persons | 6 |
| 7. Sum of Part I, Column c (Taxable Income) — Enter the result here and on page 2, line 21, Column (a) | 7 |

PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)

- | | |
|----------------------------------------------------------------------------------------------------------|----|
| 8. Retailing | 8 |
| 9. Services Including Professional | 9 |
| 10. Contracting | 10 |
| 11. Theater, Amusement and Broadcasting | 11 |
| 12. Commissions | 12 |
| 13. Transient Accommodations Rentals | 13 |
| 14. Other Rentals | 14 |
| 15. Interest and All Others | 15 |
| 16. Landed Value of Imports for Consumption | 16 |
| 17. Sum of Part II, Column c (Taxable Income) — Enter the result here and on page 2, line 22, Column (a) | 17 |

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to the General Excise and Use Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
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Continued on page 2 — Parts V & VI **MUST** be completed

FORM G-45

Page 2 of 2

Name:



Hawaii Tax I.D. No.

Last 4 digits of your FEIN or SSN

PERIOD ENDING

Column a
BUSINESS
ACTIVITIES
PART III - INSURANCE COMMISSIONS @ .15% (.0015)

Column b
VALUES, GROSS PROCEEDS
OR GROSS INCOME
EXEMPTIONS/DEDUCTIONS
(Attach Schedule GE)

Column c
TAXABLE INCOME
(Column a minus Column b)

18. Insurance
Commissions

18

Enter this amount on line 23, Column (a)

PART IV - CITY & COUNTY OF HONOLULU SURCHARGE TAX @ ½ OF 1% (.005)

19. Oahu Surcharge

19

Enter this amount on line 24, Column (a)

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT (ALL taxpayers MUST complete this Part and may be subject to a 10% penalty for noncompliance.) See Instructions. **DARKEN** the oval of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the "MULTI" box and attach Form G-75.

20. Oahu Maui Hawaii Kauai MULTI 20

PART VI - TOTAL PERIODIC RETURN

TAXABLE INCOME
Column (a)

TAX RATE
Column (b)

TOTAL TAX
Column (c) = Column (a) X Column (b)

21. Enter the amount from Part I, line 7 x .005 21.

22. Enter the amount from Part II, line 17 x .04 22.

23. Enter the amount from Part III line 18, Column c..... x .0015 23.

24. Enter the amount from Part IV, line 19, Column c..... x .005 24.

25. **TOTAL TAXES DUE.** Add column (c) of lines 21 through 24 and enter result here (but not less than zero).

If you did not have any activity for the period, enter "0.00" here 25.

26. Amounts Assessed During the Period..... PENALTY \$ 26.
(For Amended Return ONLY) INTEREST \$

27. **TOTAL AMOUNT.** Add lines 25 and 26..... 27.

28. **TOTAL PAYMENTS MADE FOR THE PERIOD** (For Amended Return ONLY)..... 28.

29. **CREDIT TO BE REFUNDED.** Line 28 minus line 27 (For Amended Return ONLY) 29.

30. **ADDITIONAL TAXES DUE.** Line 27 minus line 28 (For Amended Return ONLY) 30.

31. **FOR LATE FILING ONLY →** PENALTY \$ 31.
INTEREST \$

32. **TOTAL AMOUNT DUE AND PAYABLE** (Original Returns, add lines 27 and 31;
Amended Returns, add lines 30 and 31)..... 32.

33. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to Form G-45. Write the filing period and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 1425, HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov.
If you are NOT submitting a payment with this return, please enter "0.00" here. 33.

34. **GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED.**
(Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions
claimed will be disallowed..... 34.